Cultivating Socially Responsible Chartered Accountant Business Leaders through Education

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Abstract

The Chartered Accountant profession is a valuable player in the business environment and members often take up leadership positions. Consequently, Chartered Accountants have the authority to make decisions that can impact society and the environment negatively unless social justice awareness is cultivated. South Africa seems to be in dire need of transformation through fostering equality and the redress of lived injustices, in which the chartered accountant profession can be enacted. However, this will require changes to the status quo. Higher education institutions are an identified space for the cultivation of the full humanity of individuals and this chapter reports on some of the recommendations to improve the chartered accountant educational landscape. This article argues for the enhancement of teaching and learning practices that support the outcomes and aims of democratic citizenship education, the equipping of the chartered accountant educator with the required pedagogical and philosophical knowledge and, incorporating a structured component of experiential learning into the curriculum. Through this article, the focus intentionally shifts from the mere focus on the technical ability of the chartered accountant to that of the required responsibility to lead justly in a transformative society.

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Introduction

In recent times, South African Chartered Accountant (CA) professionals were in the news for all the wrong reasons. Members of the profession were implycated in corruption, state capture, corporate scandals, and irregular accounting practices. The South African Institute for Chartered Accountants (SAICA) is the designated professional body mandated to protect the integrity of the CA profession in South Africa. The SAICA is officially endorsed by the South African Qualifications Authority (SAQA) to fulfil this important role. SAQA (2017) reports that the CA(SA) designation is a distinguished business qualification and members often fulfil the role of leaders in commerce. In the 2017 Nation Building Impact Report, SAICA states:

> SAICA is committed to building the nation. By definition, the term 'responsible leadership' refers to business decisions that, next to the interests of shareholders, also take into account all other stakeholders, such as staff, clients, suppliers, the environment, the community and future generations. It is for this reason that the tenet of creating and maintaining a profession of empowered members who 'support the development of the South African economy' is central to SAICA's constitution (SAICA 2017: 6).

As business leaders, CAs therefore play a significant role in the South African society, by contributing to economic growth, creating employment opportunities, and (hopefully) investing in transformational and sustainable initiatives. Considering the controversies embroiling the profession in recent times, the question could rightly be asked as to whether CAs are appropriately provoked and cultivated through their qualifying journey to be socially responsible leaders who will act ethically.

This is of importance as South African citizens need to remain hopeful that meaningful change is a prospect; implying that the dire social reality of several citizens could improve, that greater equality could be achieved, and that reduced poverty through a decline in the unemployment rate is possible in the foreseeable future. The CA profession has a role to play in the realisation of this hope. To realise the hope of a democratic South Africa – and freedom and equality for all – the country needs democratic citizens who can participate in a democracy. Particularly so, (business) leaders, such as CAs, are required to lead ethically to redress unjust practices through the decisions they make

and the policies and practices they implement.

Boulton and Lucas (2011), as well as Giroux (2011), argue that the higher education (HE) landscape is one of the few places where deliberate shaping of individuals could occur because of pedagogical practices. Walker (2008: 158) posits:

> It is important to be clear that education as capability ought to be education also for the public and social good, as much as for the benefit of individuals. What makes schools, colleges and universities so important is that they have as their objective a changed human being. Education involves a becoming.

Subsequently, the possibility exists to cultivate citizens in being socially responsible through teaching and learning practices associated with Democratic Citizenship Education (DCE). Accordingly, DCE is explained as,

> the preparation of young people to become knowledgeable, active and engaged citizens within their democracy. It aims to develop their capability for thoughtful and responsible participation as democratic citizens in political, economic, social and cultural life (Naval *et al.* 2002: 109 – 110).

Such an aim of education, or DCE, is in line with the role SAICA envisions CAs should play in the South African society (cf. SAICA 2017; SAQA 2017). The perceived outcomes of DCE could thus assist the profession in achieving their own objective of cultivating leaders who will lead both ethically and responsibly.

Consequently, Terblanche (2019) accentuates that there are five distinct themes associated with DCE that would lead to citizens who care, have compassion, are accountable and willing to partake in plausible transformation, namely:

- Democratic principles, that are constituted in South Africa through various pieces of legislation, are embedded in the practices, structures and policies of higher education institutions (HEIs) – the National Plan for Higher Education (Department of Education [DoE] 2001) and the Higher Education Act No. 101 of 1997 (Republic of South Africa [RSA] 1997).

- Student participation is central to each educational encounter (cf. Means 2014).
- Teaching and learning practices associated with transformative education, are utilised by an educator (a key aspect in this chapter that will be discussed later).
- There is a particular focus on societal difficulties and finding solutions to these (cf. Veugelers 2007).
- There is an urgency towards cultivating the full humanity of students, with a focus on self and the other (Nussbaum 2003).

It is apposite to investigate the challenges that inhibit the CA educational landscape from achieving the outcomes as set out by DCE and SAICA. Elsewhere, relying on pragmatism as a research approach and deconstruction as research method, Terblanche (2019) identified some of the reasons as to why the CA profession might be struggling to cultivate socially responsible leaders. She contends (Terblanche 2019) occurs as a corollary of particular power relations in operation in the CA profession and the CA educational landscape that seems to delay the implementation DCE. The aim of this chapter is to make recommendations that could alleviate some of the current challenges.

Brief Summary of the CA Educational Landscape, Power Relations and Weaknesses

Terblanche (2019) joins several CA educators in documenting the route to qualification as a CA(SA). In short, there are two parts, namely the academic component and the training component. Firstly, candidates enrol for a dedicated three-year accounting undergraduate degree programme at a Department of Accounting (or equivalent), which is accredited by SAICA. This undergraduate degree programme is followed by a postgraduate qualification, which is also accredited by SAICA. SAICA conducts monitoring visits at HEIs to determine the suitability of the accreditation level that has been provided. Upon completion, students enter a three-year training contract with a SAICA-registered training office. Only after completion of the academic part and the training part, subject to the successful completion of the relevant examinations, can candidates obtain the CA(SA) designation (cf. Keevy & Mare 2018; Rudman & Terblanche 2012; Strauss-Keevy 2014; Venter & De Villiers 2013).

SAICA provides the accredited departments of Accounting and the registered training offices with a competency framework (CF) for each part of the qualification route, listing all the competencies that should be developed in candidates during the academic part and the training part, respectively. In addition, SAICA sets two examinations which candidates need to complete successfully, namely the Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC). The ITC is written shortly after students graduate from HEIs and before commencing the training contract. This is thus a reflection of how well the HEI has cultivated the required competencies. The APC is written after at least 20 months of being in a training contract and is therefore a reflection of whether the training office could develop the required competencies in their trainees. Before writing the APC, candidates need to complete a qualification that prepares them to write the examination (again this qualification is provided by a SAICA-approved service provider) (cf. Keevy & Mare 2018; Rudman & Terblanche 2012; Strauss-Keevy 2014; Venter & De Villiers 2013).

Considering the aim of this chapter, that of focusing on the cultivation of socially responsible business leaders who make ethical decisions, it is important to note that some of the consequences are a direct result of the particular power relations that are at play in the CA educational landscape. Following from the above description of the CA educational landscape in South Africa, the profession, through SAICA, evidently has significant power and influence over the higher educational landscape. Specifically, the accreditation by SAICA of departments of Accounting, the issue of a CF by SAICA and the setting of the ITC by SAICA are three examples of how power is enacted by the profession. Elsewhere, in applying the seminal thoughts of the French philosopher Michel Foucault (1995), as theorised in his genealogical piece titled *Discipline and punish: The birth of the prison*, to the CA education landscape, Terblanche (2019) proffers that:

- the accreditation of HEIs by SAICA is an example of the disciplinary power mechanism of hierarchical observation;
- the issue of a CF by SAICA is an example of the disciplinary power mechanism of normalising judgement; and
- the setting of the ITC by SAICA is an example of the disciplinary power of the examination.

The consequences of this power relation and three mechanisms of disciplinary power evident in the CA educational landscape can be summarised as follows (cf. Terblanche 2019; Terblanche & Waghid 2020a; Venter & De Villiers 2013):

The SAICA accredited Departments of Accounting are often driven by the performance of their graduates in the SAICA ITC examination. This is so because the results of the ITC examination affect the accreditation status, prestige, future student intake and monetary considerations for a particular department of Accounting. The CA academics aim to align the curriculum of their academic programme to that of the SAICA CF since the CF (inclusive of the content and required technical level of the content) serves as preparation guidance for the ITC examination. Consequently, teaching and learning practices are geared towards the coaching of being successful in the writing of examinations, rather than focusing on the well-rounded development of a student. Since teaching and learning are often confined to a classroom set-up, interaction with businesses and the community seems limited, thus resulting in a predominant pursuit of theoretical knowledge instead of a holistic realisation of the challenges in society and the possible impact of the decisions of business leaders on lived social realities in South Africa. In addition to being confined to a classroom set-up, the teaching style of the CA academics often entails the passive explanation (by an educator) of technical matters (to a student) contained in legislation or standards, rather than provoking a student to critically reflect on the material and knowledge content. As a result of the volume of the content listed in the CF qualification (and technical nature thereof), CA academics will seldom include additional learning material to those listed in the CF in their programs, e.g. research articles or philosophical discussions about the impact of business on the perpetuation of inequality. Lastly, the SAICA accreditation guidance refers to the fact that lecturers should be suitably qualified, implying that lecturers teaching in the academic programme should be CA(SA)s. Consequently, academics are appointed for their unique professional competencies and skills and not for their educational or philosophical knowledge or background.

These consequences of the power relations depicted above, affect society directly as they limit the transformative power embedded within educational encounters to cultivate socially responsible citizens who will lead in an ethical way (Terblanche 2019). The next section focuses on possible solutions and a suitable response by the profession and CA educators, to

address some of the challenges as a result of the manner in which power is enacted in the CA educational landscape.

Some Thoughts on a Tenable CA Educational Landscape

This chapter argues that the CA profession in general as well as SAICA and CA educators at SAICA-accredited HEIs need to respond rather swiftly as the profession has lost integrity and professionalism in the public domain due to the present and past association with possible corrupt and fraudulent practices. Elsewhere, we have argued extensively that an appropriate response will include firstly, the inclusion of research as pedagogical practice (Terblanche & Waghid 2021) and secondly, the need to incorporate *ubuntu* principles whilst appropriately responding to the call for the decoloniality of the accounting curriculum (Terblanche & Waghid 2020b). This chapter argues that the following aspects should also be addressed to increase the likelihood that aspiring CA(SA)s could be appropriately provoked and cultivated through education to become socially responsible leaders who make ethical decisions:

- implementation of particular teaching and learning practices associated with DCE;
- equipping the CA educator with pedagogical and philosophical knowledge; and
- considering the implementation of experiential learning.

In the sub-sections below, the chapter discusses each of these.

Teaching and Learning Practices Associated with DCE

Several factors influence whether the aim of DCE can be achieved, namely emancipated citizens who can participate in a democratic society; having a social awareness; acting ethically; and endeavouring to redress injustice. Amongst others, this chapter argues that the *HEI* (whether it is embedded in democratic principles, structures and processes or not); the *what* (curriculum content); the *how* (teaching and learning practices); and the *who* (the identity of the educator) are all factors that significantly affect the potential of the teaching-learning encounter. In this sub-section, the focus is on the *how* of teaching and learning. The question arises: which teaching and learning prac-

tices are associated with DCE and support the outcomes envisioned through DCE?

Firstly, this chapter argues for the use of narrative reflection as teaching and learning practice. Vosloo (2012) argues that it will be very difficult for citizens (in this case, students) to pursue justice for all actively if one is not able to reflect deliberativel on the devastating consequences of the past. Such a use of memory could lead to a disruption of the present; a disruption necessary in South Africa, as the current perpetuated inequality is detrimental to social cohesion (Vosloo 2005). Besides tapping into the past to influence the future, narrative reflection also entails storytelling. With the sharing of oneself, we increase understanding between the self and the other. Enslin *et al.* (2001: 126) accordingly state:

> Storytelling or narrative enhances the possibility of understanding across difference[s] by conveying the experiences, values and cultures of differently situated people. But narrative is not just a way of sharing experiences, or of encouraging tolerance; it has an epistemic function, providing access to social knowledge from the points of view of particular social positions.

Through such a process of sharing, students learn to truly listen to one another and reflect on different perspectives and experiences. As a result, deeper reflection, and space for questioning more deeply is opened up. In this way, students can challenge monolithic beliefs, which they always deemed as unquestioning truths (a consequence of a particular construct of knowledge) (Van Rinsum 2014). In addition to listening and to questioning one's own beliefs, storytelling also results in cultivating compassion (Zembylas 2006). Such encounters help students to see with fresh eyes, to notice the other, and to recognise a common humanity. In this way, human dignity is restored and the potential for transformation is enacted. It is important to expose aspiring students to the dire lived realities of others, as future CA(SA)s might feel the tension in their future leadership roles in decisions they make for the benefit of shareholders or the company, that might have serious consequences for marginalised communities or the environment.

Secondly, this chapter argues for dialogue as teaching and learning practice. In order to act rather than just talk about social injustice, citizens (students included) need to understand the outcomes of their future decisions

on marginalised communities (and the environment), and dialogue as a practice could be a tool that might result in an ethical response. Mahlomaholo (2014: 681) argues:

> Good democratic education should enable learners to know, but also to know that there are other ways of knowing and other things they do not know. The one truth is no longer sufficient and people need validation and communication with others to check their long-held belief systems.

Following from the above, this chapter argues that the educational space provides a diverse environment, which could result in the transformation of the self through deliberative communication (such as dialogue). Students are thus prepared to participate in a democratic society and to act responsibly. The practice of dialogue comprises articulating one's views; listening to the views of others; evaluating one's original views in light of new knowledge; and re-articulating one's transformed views. These phases are important, as equality is practiced in the process. Waghid (2018: 7) explains it as follows:

> When one recognises others' differences, one does not necessarily agree with what one encounters. Instead, one gives recognition to a difference on account that one sees the point of the difference being enunciated. And, seeing the point of another's perspective is itself a recognition that others have something to offer that ought to be considered.

Cultivating this skill in future CA(SA)s is beneficial as the business environment, often driven by profit in a capitalistic market economy, will create opportunities where leaders will have to present ethical considerations before harsh or rash decisions are made that will only be beneficial in the short term.

Thirdly, we hold that engagement is necessary for teaching and learning. A democratic state can only function as intended, which is to ensure all citizens are free and equal, if they engage one another. A democracy relies on the engagement of its citizens. Citizens should learn what it means to engage and the education landscape should therefore provide the opportunities to foster opportunities for engagement. Noddings (2005: 11–12) explains it as follows:

> Life in a healthy democracy requires participation, and students must begin to practice participation …. Working together in small groups can furnish such practice, provided that the emphasis is consistently on working together – not on formal group processes or the final grade for a product …. It is not sufficient, and it may actually undermine our democracy, to concentrate on producing people who do well on standardized tests and who define success as getting a well-paid job. Democracy means more than voting and maintaining economic productivity, and life means more than making money and beating others to [acquire] material goods.

It is evident that this practice should be about the process of engagement itself and not about a pre-determined outcome. By involving students in the learning process, their worth and value are recognised, which could result in a feeling of lived freedom and equality. The CA(SA)s who have the expertise to make a difference in the lives of the less fortunate, might be equipped through the practice of engagement to contribute to solving societal problems in the industry within which they work or in the community where they live.

Lastly, we argue for imagination as a teaching and learning practice. Nussbaum (2003) purports that imagination as a capability could result in citizens (students) considering the plight of the silent other and providing solutions to current lived difficulties. Through the practice of imagination, the self, positions him/ herself in the place of the other. This allows for transformation in being and thought. Greene (2001) and Nussbaum (2002) argue that it will be beneficial to make use of teaching material deriving from the Humanities and the Arts to assist in the facilitation of imagination as teaching and learning practice. Ballantine (2017) reasons that the aesthetic dimension should not be an *ad hoc* addition to the chosen pedagogical strategy but should be central to it. Nussbaum (2009) concurs by explaining that the value deriving from the Humanities and the Arts for the development of the full humanity of individuals, inclusive of creative problem-solving abilities, is immeasurable. Similarly, in the same way that we are emotionally moved when we watch a beautiful movie or look at a painting, citizens – especially future business leaders, such as CA(SA)s who could influence the lives of others through their decisions – should be filled with compassion for those who experience dire lived realities, to such an extent that they actively pursue equality for all.

Teaching and learning practices, such as narrative reflection, dialogue,

engagement and imagination, will assist in cultivating more plausible conditions for human encounters. The fullness of humanity, including morals and values, rather than mere technical skills of aspiring CA(SA)s will be developed, and in such a manner professionals will be able to participate in South Africa's democratic society to change the inequalities still prevalent in society. In such a way, through education, there is hope, not just for the country, but also that CA(SA)s will understand that they have a responsibility and must be held accountable. Furthermore, in this way, SAICA, the profession and CA educators will be making a meaningful contribution to realising the fourth sustainable development goal (SDG); that of education for a sustainable future, which implies social cohesion (United Nations Development Programme [UNDP] 2016).

Shawa (2019) argues that the teaching and learning practice used in the classroom is dependent on the educator. Consequentially, the *how* of education is influenced by the *who* of education. In the next sub-section, the chapter discusses the importance of the CA educator and the role of the CA educator in realising transformation through educational encounters.

Equipping the Chartered Accountant Educator with Pedagogical and Philosophical Knowledge

It is evident from the previous sub-section that, unless the CA educator is emancipated, open to transformation and willing to be shaped by the unknown, the prospect that teaching and learning practices supporting DCE will be implemented is slim. In this sub-section, the chapter firstly provides some insight into factors that could contribute to the shaping of the identity of the CA educator and then, in light of these factors, this chapter argues for the fact that CA educators should be equipped to teach towards transformation. Leibowitz (2012) rightly asks whether educators at South African HEIs are truly able to teach towards the goal of DCE, as all were inadvertently shaped by the atrocious past of the country and they carry that formed identity into the classroom. Terblanche (2019) reports that several factors contribute to the formation of the identity of the educator, amongst other cultural backgrounds, memories of the past, particular lived experiences, the consequences of current power relations and the influence of emotions. These factors influence whether the educator is emancipated and can see students as equals and as such allow space for student participation, whist demonstrating a willingness to listen and

learn from to the student.

In addition, Terblanche (2019) identifies three factors that uniquely contribute to the shaping of the identity of the CA educator. *Firstly*, the CA educator has confidence in the level and volume of technical knowledge and skills, as contained in the SAICA CF. Earlier in this chapter it was explained that aspiring CA(SA)s should obtain a three-year accounting undergraduate degree, followed by a post-graduate accounting qualification. Only after these dedicated four years of accounting studies, combined with two professional examinations and a further three years of training, do they earn the right to the CA(SA) designation. Winberg *et al.* (2016: 157) reason, '[m]ost academics feel comfortable in their home disciplines; this is their knowledge base from which their expertise develops', and this chapter argues that this is especially true for CA educators, as their own educational experience mainly entails the explanation of technical aspects in standards or pieces of legislation. Some distress is therefore experienced, which often leads to resistance to embrace change, when CA educators are asked to be 'educators', as in their mind they are 'professional chartered accountants', appointed for their professional skills (Winberg *et al*. 2016). The CA educators therefore often have little knowledge of the philosophy of education or educational principles, nor are they required to obtain such qualifications (Wood & Maistry 2014). Requesting them therefore to use various teaching and learning practices might thus be too challenging, this chapter argues.

Secondly, CA(SA)s feel they belong to a specific community, that of the CA profession, due to their shared experiences towards qualifying, and this affects the identity of the CA educator. Hamilton (2007) argues that this feeling of community and belonging is strengthened, because when one finally has passed all examinations and developed the required competencies, then one is set apart, as one now has earned the right to use the designation CA(SA), and becomes part of the profession. All those who have equally earned the right to belong to the designated group, have endured the same challenges through the academic and training parts of the qualification, and they share a particular experience with fellow members of the specific community.

Thirdly, the CA educator's identity is shaped by the status of a CA(SA) in society, compared to that of a lecturer. SAICA themselves refer to a CA as a responsible leader in the business world. CA educators then often identify with the high esteem of the profession, as in their minds they are working in their capacity as a professional at the HEI (Venter & De Villiers 2013).

The result of these three contributing factors that shape the identity of the CA educator is that the educators align with the profession, rather than with the HEI. The risk exists that graduates (in this case, aspiring CA(SA)s) will leave HEIs as technically skilled experts only, rather than as graduates whose full humanity has been developed for them to use their skill set to the advancement of society at large.

This chapter consequently argues that CA educators need to be equipped with the required philosophical and educational knowledge if the profesission is serious about transformation and responsible leadership for South Africa. The reason the chapter refers to the responsibility of the profession, is because of the power that the profession has over the qualification route and thus implicitly over the academic part at HEIs. Some of the consequences of these power relations (cf. Terblanche 2019) can be addressed if the profession, rather than HEIs, assist with equipping CA educators for their role of shaping responsible and ethical CA(SA)s. In meetings, SAICA often states that they have outsourced the educational aspect to educational experts and this chapter argues that this is exactly where the problem lies. The CA educators can hardly be called educational experts if they have little to no exposure to diverse educational philosophies and pedagogy. The CA educators are undeniably good at coaching students to pass examinations; surely not deemed 'education' in its pure form, namely that of the process where the full humanity of a student can be explored (and possibly transformed) and where the student has developed the ability to think critically. Wood and Maistry (2014) argue that accounting educators lack pedagogical knowledge and insight into diverse teaching and learning practices. Even after lecturing for a few years, there is still little evidence of growth in pedagogy, and therefore Wood and Maistry (2014) believe there is little evidence of continuing professional development (CPD) for accounting educators at HEIs. The chapter argues that, in the case of the CA profession, the appropriate stakeholder to instigate change might most likely be the profession through SAICA. SAICA advocates life-long learning and, as such, the profession has a CPD policy whereby members need to provide proof of continuous learning. This chapter argues that, through changes to the CPD policy for CA educators, and by providing suitable material and programmes, the profession can change the face of the CA educational landscape for the better. Positive changes can be seen merely by investing in the development of CA educators and equipping them to fulfil their mandate.

Experiential Learning

Steinberg and Norris (2011) remark that, for students (citizens) to live by a social justice-orientated world view, they have to arrive at a particular intersection and the educational landscape could provide that place of intersection. At this intersection and through an educational encounter, the student and his/her identity meet with the lived reality of communities and particularly the challenges they face (Steinberg & Norris 2011). South Africa needs its citizens to solve community difficulties. Through participation and having a social consciousness, inequality and poverty could be reduced (thus the solving of a lived societal problem). Waghid (2006: 327) posits, 'educational problem solving should not just be confined to university classroom activity but should extend beyond its boundaries', implying that students should demonstrate in a practical manner, rather than at a theoretical level (through assessment), that they have developed the required skills.

The chapter therefore argues, firstly, that the curriculum should include a community engagement component in order to cultivate problem-solving skills in a practical way. In addition, further benefits of such a practical exposure to societal problems (that require solving) are that students will notice and engage first-hand with possible dire social economic conditions, which could develop in students a social awareness and prompt future participation and ethical decision-making. Maré (2017: 47) explains this prompt that students require to think wider than just the self, as follows:

> But first citizens must come to a realisation of the nature and consequences of an unequal world and society. We must disturb our unreflective cohabitation with inequality and not reduce the problem of poverty, where we can assuage the guilt through handouts or donations (valuable, but …). Inequality is relational, with wealth and poverty, gross consumption by the few and starvation of others inextricably linked.

In their future leadership roles, CA(SA)s will have an influence on the wider society and the environment through the decisions they make. To cultivate in students the capability to recognise and consider the plight of the other, is therefore instrumental to future social cohesion in the country.

Secondly, this chapter argues that the curriculum should include a

structured component of practical work experience in order to assist students to conceptualise difficult concepts in the volumes of technical theoretical content. Rudman and Terblanche (2012) highlight the advantages when practical work experience is indeed incorporated within the academic programme, as several other professions in South Africa already make use of a structured practical component within the academic programme. Not only will students be able to 'see' theory in action, but such an experience will also allow for mentoring opportunities. Zembylas and Iasonos (2010) claim that, through job shadowing, students are offered the opportunity to experience professionalism and ethical leadership in action. Such an exposure could instil in students a notion of what it means to be accountable to the trust which the public bestow on the profession and encourage them to act professionally and with integrity. Such a practical component also enables training offices to explicate the risks or complex accounting transactions within a chosen industry. Barac *et al.* (2016) report, 'more could be done to expose technical auditing staff to industry, commerce and non-audit work to further develop their capabilities, utilising individuals with actual experience of the industry to deliver some of this training'. If this was the finding pertaining to actual audit trainees, how much more will students require exposure to industries to truly understand the intrinsic aspects in relation to a particular industry? Students often fail an examination as they struggle to understand the scenario, as the industry is unfamiliar to them. Such a practical component could be coupled with a research project (Terblanche & Waghid 2021).

In this section of the chapter, it reflected on three recommendations that the CA profession, SAICA and CA educators should consider in order to transform the CA educational landscape. Such recommendations would assist in the cultivation of socially responsible CA(SA) citizens who could lead ethically in future. The three recommendations are: using teaching and learning practices that support DCE, equipping the CA educator with the required pedagogical and philosophical education knowledge, and making use of experiential learning.

Concluding Comments

South Africa needs democratic citizens and ethical leaders. The CA profession can make a significant contribution, as CA(SA)s often take up leadership positions. To make such a significant contribution to the country, the profess-

sion and individual members need to be open to change themselves to ignite societal change. The CA educational landscape is an area where changed behaviour could result in the transformation of citizens into democratic citizens who will act responsibly. For such changed behaviour to be realised, one needs to think and talk differently (Schwab 2018). For the CA profession, this should result in changing the conversation from technical competencies to responsible leadership. If the focus is on responsible leadership, the CA profession will contribute to changing the conditions for human engagement that will result in recognising the shared humanity within us all. Terblanche and Van der Walt (2019: 221) accordingly maintain that the CA profession and each member need to realise:

> I am not enough or complete on my own, that the world does not exist only in alignment with my understanding, but that I need to encounter the other to become fully human. This realisation is in all probability not something that can be taught, but hopefully it can be discovered, nurtured and developed with the help of deliberative encounters.

This chapter argues for the introduction of some changes to the CA educational landscape that could assist in the encounter between the self and the other; an encounter that could assist in developing the full humanity of both the educator and the students. Rather than educating technically skilled experts with a notion of appropriate behaviour as contained in an ethical code of conduct, the profession could rather contribute by cultivating citizens, including CAs, who have a prescriptive morality. That means citizens (especially CAs) who will not try to avoid negative consequences by adhering to rules and regulations, but rather who will pursue justice for all and who will make ethical decisions as they will inevitably consider the silent and marginalised other (Janoff-Bulman *et al*. 2009).

Our position is that CA educators need to incorporate teaching and learning approaches, such as narrative reflection, dialogue, engagement and imagination in the educational space, as these practices could contribute to engendering democratic citizens that can hopefully participate transformatively in a democratic South Africa. However, for this to happen CA educators need to be equipped specifically as they often do not ground their work in any educational or philosophical theories. We opine that a structured practical component of experiential learning be incorporated into the curriculum.

Responding in this way is responsible, especially as citizens need to remain hopeful that equality will be realised and that the ominous lived realities of millions can change. South Africa is facing severe challenges, amongst others, the high unemployment rate, poverty, inequality, a lack of social cohesion, a lack of economic growth, rampant corruption, and a lack of service delivery. The CA profession can be a valuable stakeholder in changing the social reality of South Africa as it is possible to implement these recommend-dations. Yet, is it enough? What if the profession disrupts the status quo and in addition to implementing these recommendations, considers the inclusion of a community service period in order to obtain the right to use the CA(SA) designation? If the latter manifests, we would once again have to rethink the education of professionals in the CA discourse in the country.

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